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## T9 - Net income from working - supplementary section 2013

Were you an Australian resident born before 1 July 1957?

|            |  |
|------------|--|
| <b>No</b>  | <ul style="list-style-type: none"> <li>Go to question <a href="#">T10 Other non-refundable tax offsets (/Individuals/Tax-Return/2013/Supplementary-tax-return/Tax-offset-questions-T4-T11/T10---Other-non-refundable-tax-offsets-2013/)</a>, or</li> <li>return to main menu <a href="#">Individual tax return instructions (/Individuals/Tax-Return/2013/)</a></li> </ul> |
| <b>Yes</b> | Read below.  |

### You need to know

If you were born before 1 July 1957, were an [Australian resident \(/Individuals/International-tax-for-individuals/Work-out-your-tax-residency/\)](#) and received income from working, you may be eligible for the mature age worker tax offset. We will automatically calculate your mature age worker tax offset based on the information you provide on your tax return (including this item).

Your mature age worker tax offset is based on your **net income from working** which includes:

- income that is mainly a reward for your personal effort or skills less any related deductions
- income from a business that you carry on, less any related deductions
- reportable fringe benefits for the year (as shown on your payment summary)
- reportable employer superannuation contributions (as shown on your payment summary)
- assessable farm management repayments.

### Completing this item

We will work out your net income from working from any items you completed on pages 1-12 of your tax return. However, we need you to work out your net income from working for items you completed on pages 13-15 of your tax return (supplementary section). To do this, complete the worksheets below.

#### Step 1

Complete (a) to (g) in [worksheet 1 \(/Individuals/Tax-Return/2013/Supplementary-tax-return/Tax-offset-questions-T4-T11/T9---Net-income-from-working---supplementary-section-2013/?anchor=P34-2456#P34-2456\)](#). Show a loss in **worksheet 1** as a negative amount.

#### Step 2

Complete (h) to (p) in [worksheet 1 \(/Individuals/Tax-Return/2013/Supplementary-tax-return/Tax-offset-questions-T4-T11/T9---Net-income-from-working---supplementary-section-2013/?anchor=P34-2456#P34-2456\)](#). Some amounts you show will be only part of the amounts you have shown on your tax return (supplementary section).

You will have to do the following calculation for each partnership and for each partnership within a partnership, and then transfer the amount to step 2 above.

From your *Partnership tax return 2013* (NAT 0659) add up:

- the amount at net income or loss from business **S** item **5Business income and expenses**
- only the amount of income from working in any Distribution from partnerships at **A** and **B** item **8Partnerships and trusts**
- only the amount of income from working at **O** item **14Other Australian income**

then take away

- the part of the deductions that were included at labels **S** and **T** item **8** that relate to the income from working included in the distributions from partnerships shown at labels **A** and **B** item **8 Partnerships and trusts**
- only the amount of any deduction related to income from working at **Q** item **18Other deductions**.

|  |    |     |
|--|----|-----|
| Worksheet 1  |    |     |
| Total income   |    |     |
| Net personal services income (PSI) from <b>A</b> item <b>14</b>                                  | \$ | (a) |
| Net income or loss from business (primary production) from <b>B</b> item <b>15</b>               | \$ | (b) |
| Net income or loss from business (non-primary production) from <b>C</b> item <b>15</b>           | \$ | (c) |
| Deferred non-commercial business losses from primary production from <b>I</b> item <b>16</b>     |    | (d) |
| Deferred non-commercial business losses from non-primary production from <b>J</b> item <b>16</b> | \$ | (e) |
| Total farm management repayments from <b>C</b> , <b>N</b> and <b>R</b> item <b>17</b>            | \$ | (f) |
| Add up all the amounts from (a) to (f).  | \$ | (g) |

|   |    |     |
|---|----|-----|
| From <b>N</b> item <b>13</b> , distributions from partnerships (primary production), but only the distributions relating to income from working from the partnership tax return. See the instructions for step 2 above.                         | \$ | (h) |
| From <b>O</b> item <b>13</b> , distributions from partnerships less foreign income (non-primary production), but only the distributions relating to income from working from the partnership tax return. See the instructions for step 2 above. | \$ | (i) |
| From <b>T</b> item <b>20</b> , other net foreign employment income  | \$ | (j) |
| From <b>M</b> item <b>20</b> , other net foreign source income but only the amount relating to income from working  |    | (k) |
| From <b>V</b> item <b>24</b> , only the following income: <ul style="list-style-type: none"> <li>income from activities as a special professional that you have not included at items <b>1, 2, 13, 14</b> or <b>15</b></li> </ul>               | \$ | (l) |
| <ul style="list-style-type: none"> <li>income protection, sickness and accident policy payments</li> </ul>  | \$ | (m) |
| <ul style="list-style-type: none"> <li>allowances or payments received as a member of a local government council</li> </ul>   | \$ | (n) |
| Add the amounts from (h) to (n).  | \$ | (o) |
| <b>Total income</b><br>Add (g) from step 1 and (o) from step 2.   | \$ | (p) |

### Step 3

Transfer the deduction amounts from the relevant items you have completed on your tax return (supplementary section) to (a) and (b) in [worksheet 2 \(/Individuals/Tax-Return/2013/Supplementary-tax-return/Tax-offset-questions-T4-T11/T9---Net-income-from-working---supplementary-section-2013/?anchor=P96-4241#P96-4241\)](#).

### Step 4

Work out (d) to (j) in **worksheet 2**. Some amounts you show will only be part of the amounts you have shown on your tax return (supplementary section).

|   |    |     |
|---|----|-----|
| Worksheet 2   |    |     |
| Total deductions  |    |     |
| Landcare operations and deduction for the decline in value of water facility from <b>I</b> item <b>13</b>   | \$ | (a) |
| Landcare operations expenses from <b>J</b> item <b>13</b>   | \$ | (b) |
| Add (a) and (b).  | \$ | (c) |
| From <b>X</b> item <b>13</b> , the total deductions that relate to your share of primary production income or loss from a partnership (not from a trust), but only the deductions relating to the distribution of income from working from the partnership tax return     | \$ | (d) |
| From <b>Y</b> item <b>13</b> , the total deductions that relate to your share of non-primary production income or loss from a partnership (not from a trust), but only the deductions relating to the distribution of income from working from the partnership tax return | \$ | (e) |
| From item <b>D15</b> , only the following deductions:   |    |     |
| <ul style="list-style-type: none"> <li>income protection, sickness and accident insurance premiums</li> </ul>   | \$ | (f) |
| <ul style="list-style-type: none"> <li>debt deductions incurred in earning assessable income from working</li> </ul>  | \$ | (g) |
| <ul style="list-style-type: none"> <li>section 40-880 deductions relating to 'income from working'</li> </ul>   | \$ | (h) |
| <ul style="list-style-type: none"> <li>net personal services income (PSI) loss of a personal services entity that related to your PSI</li> </ul>  | \$ | (i) |
| Add all the amounts from (d) to (i).  | \$ | (j) |

|   |    |     |
|---|----|-----|
| <b>Total deductions</b><br>Add (c) and (j). | \$ | (k) |
|---|----|-----|

## Step 5

Complete **worksheet 3** to calculate your net income or loss from working (supplementary section). If (s) is a loss, show it as a negative amount.

|   |    |     |
|---|----|-----|
| Worksheet 3   |    |     |
| Net income or loss from working   |    |     |
| (p) total income from <b>worksheet 1</b>  | \$ | (q) |
| (k) total deductions from <b>worksheet 2</b>  | \$ | (r) |
| If the amount at (q) is a loss then add the amounts at (q) and (r) (ignoring the fact that both amounts are losses). The total amount will be a loss.<br>If (q) is not a loss then take the amount at (r) from the amount at (q). The result may be a loss. | \$ | (s) |

## Step 6

The amount at (s) is your net income or loss from working (supplementary section). Write the amount at (s) at **M** item **T9** on page 16 of your tax return. If you had a loss, print **L** in the box at the right of **M**. Even if you had a loss you may still be entitled to the mature age worker tax offset.

You do not have to work out your mature age worker tax offset. We will work out your net income from working from the information you provide on your tax return (including this item).

### Check that you have...

- written your net income from working, supplementary section at item **T9**, even if the amount is **0**
- written your date of birth on page 1 of your tax return
- answered the Australian residency question on page 1 of your tax return

### Where to go next

- Go to question [T10 Other non-refundable tax offsets \(/Individuals/Tax-Return/2013/Supplementary-tax-return/Tax-offset-questions-T4-T11/T10---Other-non-refundable-tax-offsets-2013/\)](#).
- Return to main menu [Individual tax return instructions \(/Individuals/Tax-Return/2013/\)](#)
- Go back to question [T8 Landcare and water facility \(/Individuals/Tax-Return/2013/Supplementary-tax-return/Tax-offset-questions-T4-T11/T8---Landcare-and-water-facility-2013/\)](#)

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